

435

CHEAP COALS,

OR,

A COUNTERMINE TO THE MINISTER

AND HIS

5618

THREE CITY MEMBERS.

BY JOHN FROST,

CITIZEN OF LONDON.



—Pensive winter cheer'd by him
Sits at the social fire, and happy hears
Th' excluded tempest idly rave along.

THOMSON.

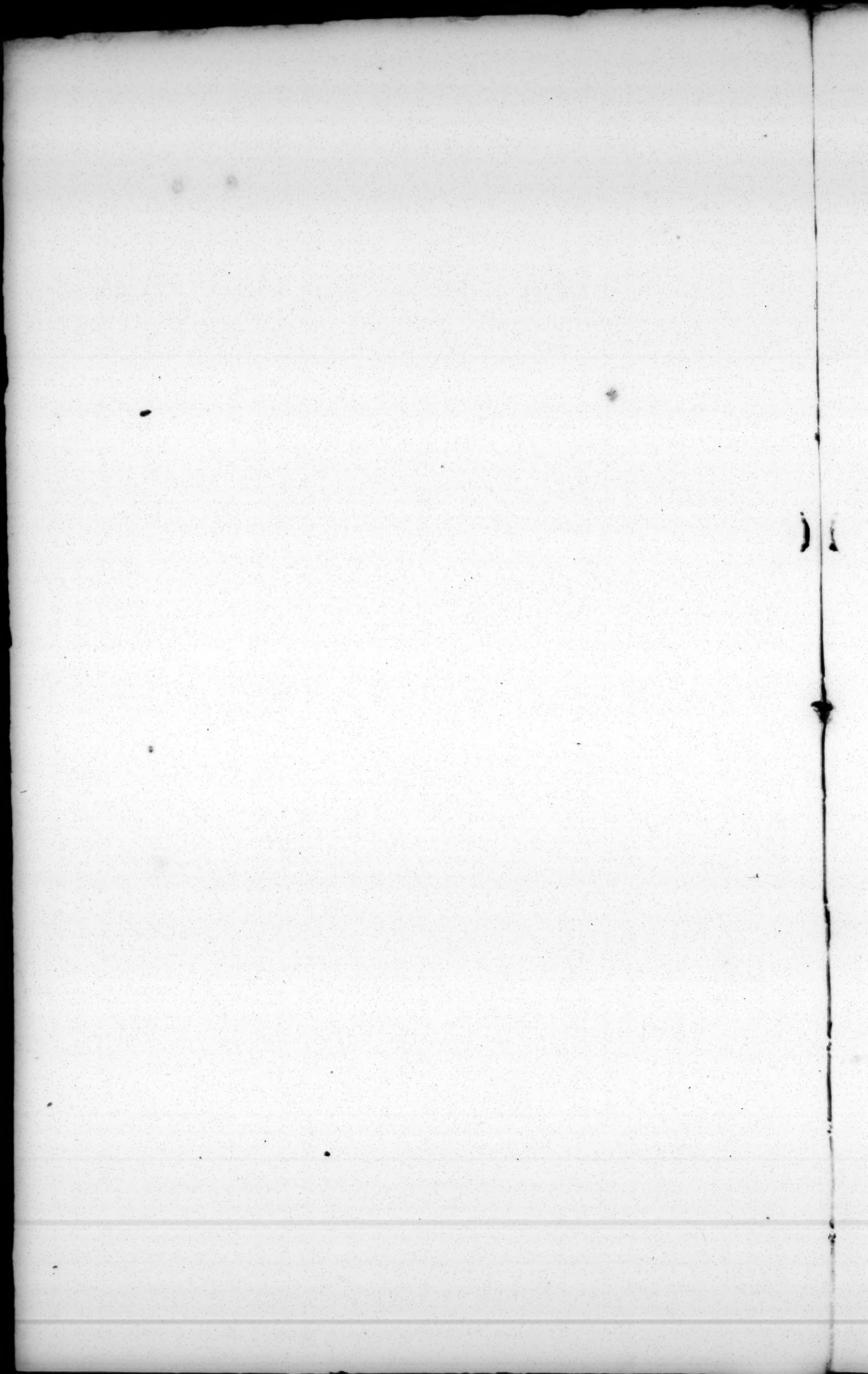
10.

LONDON:

PRINTED FOR T. PARSONS, No. 21, PATER-NOSTER ROW.

M,D,C,XCII.

[PRICE TWO SHILLINGS.]



TO the Citizens of London and Westminster, and to the Inhabitants of all the Districts watered by the Thames, this COUNTERMINE is humbly dedicated,

By their faithful,

And affectionate Countryman,

JOHN FROST.

*Cold-Bath Fields,
July 1, 1792.*

E R R A T A.

- Page 8, line 16, *for in, read at*
Page 13, line 7, *for renagades, read renegades*
Page 24, line 11, *for imports, read impolls*
Ibid. line 12, *for £.5,675,365, read £.5,691,395*
Page 25 line 18, *for legallity, read legality*
Page 27, line 1, *for annuity, read surplus*
Page 32, line 15, *for subjects, read objects*
Page 46, line 23, *for in, read at*
Page 47, line 16, *for puplic, read public*

CHEAP COALS;

Ec. Ec. Ec.

Dear Countrymen and Fellow Citizens,

I AM very sensible that in attempting to draw your attention to some remarks, calculated and intended to reduce the price of coals, and that will reduce them, too, if you please, I labour under a very considerable disadvantage in addressing you during the hot and sultry month of JULY. But recollect, that cold Winter will soon come; when nothing is so comfortable as a good rousing fire, and nothing so comfortable as the want of it.

The article of coals amounts nearly to the seventh part of the common expence of house-keeping. It is in your power to save a se-

B

venth

venth part of this seventh; that is to say, for example, if the chaldron of coals cost thirty-five shillings, you may reduce it to thirty: or, if forty-two shillings, to six-and-thirty. But if you deal in certain kinds of manufacture; if you are a sugar-refiner, a salt-refiner, a brewer, a distiller, a founder, a smith, a tallow-chandler, a soap-boiler, a brick-maker, or of any other handicraft that requires a great deal of firing, your saving will be in proportion to the quantity of fuel you consume.

Your virtuous and patriotic Minister has told you that the public income exceeds the public expence by an annual sum of not less than seventeen hundred thousand pounds! Very well. In such a prosperous state of affairs, is it wisely or well done, to continue a local and temporary tax, after the object for which it had been originally imposed was fully accomplished? a tax on an article necessary to so many of our most important manufactures? indispensably necessary to comfort and to life? If there be one article,
bread

bread alone excepted, that should be exempted from taxation, and much more from partial, immoderate, and oppressive taxation, rather than another, it is coals. Nay, there are men, and men of sense and reflection, too, who do not scruple to tell you, that to lay a duty on coals, is even worse than it would be to lay a duty on bread: not only because the poor people, in this rigorous but not unproductive climate, suffer more from cold than from hunger, but because, wherever there is plenteous and cheap coal, it is no difficult matter, by application, either to manufactures, to agriculture, or to fishing, to procure plentiful provisions. The use of coals, in a variety of valuable manufactures, is well known, and their importance is daily increased by the rapid improvements in the steam-engine. Coals are necessary to the making of salt; salt to the curing of fish and flesh; and the curing of fish and flesh, in order to their transportation from place to place, and their preservation from time to time. To the husbandman coals is an article almost as valuable as to the manufacturer, the fisherman, or the grazier. For, give the

skilful farmer abundance of coal, and he will have very little knowledge or invention, if he do not find out some substance or other that may by that invaluable mineral, be converted into a rich and fructifying manure for his fields.

At a period, when the science of political œconomy was but in its infancy, it is not to be wondered, that a tax should have been imposed on coals carried to the northward of the Clyde, and the Tay, in Scotland, although the counties beyond those rivers were, of all the regions in Great-Britain, those into which the importation of coals ought to have been encouraged: nor is it more surprizing that, in such a period, a wanton monarch should have provided for one of his natural children, by a tax laid on the carriage of coals in England—But it is not a little wonderful, that, in the present times, when the resources of finance and the springs of national wealth and grandeur are so happily explored and generally understood, Mr. Pitt, who rests his character and pretensions to public confidence chiefly on his skill in political œconomy

my and finance, should clandestinely continue, or rather slip on, without the smallest pretext of necessity, or advantage, on the occasion of the Consolidation Act, a local duty on coals, to the enormous amount already mentioned? A tax that must operate as a very considerable disadvantage and draw-back on manufactures in those parts where the greatest number and variety of manufactures is carried on, and where most is drawn from the fermentation of various and mingled industry, to the public revenue! As it will scarcely be possible for those who have been accustomed to consider Mr. Pitt as a minister both profound and pure in his views, to believe him capable of such conduct, or to listen to any detail of figures and facts that professes to expose it, I shall call to the recollection of my fellow-citizens a few particulars which will incontrovertibly prove, that what is now alledged respecting our Chancellor of the Exchequer, is neither impossible nor improbable.

1. It was uniformly and loudly maintained by the patriot Pitt, of glorious memory, that
a system

a system of corruption had pervaded every rank and order of men, that the spirit of our constitution had evaporated, and the forms of government become a mere mockery of the people. The courtier PITT, recent from school and the study of the law, presented himself to his country-men, first in private associations, and afterwards in the House of Commons, under the mantle and in the spirit of his father: “ The spirit of the constitution
 “ has fled—It is dead, and cannot be revived
 “ without a transfusion of new blood ! Let
 “ us reanimate the political frame by an equal,
 “ full, and fair representation of the people
 “ in parliament ! ” This was the language of our young ASCANIUS, when he pretended, for the sake of popularity, to emulate the virtues of both his father ÆNEAS and his uncle HECTOR.—Yet this strenuous defender of the constitution is scarcely warm in his seat of Prime Minister, when he advises the dissolution of parliament against the sense of the House of Commons, the only legal organ by which the voice of the people can be expressed, however much it may be out of
 repair,

repair, and however much in need of reformation.

2. With regard to this same reformation, as loudly as he cried out for it before, he set his face against it from the moment he became Chancellor of the Exchequer: which is as much as to say, " It is a bad form of government in which I have not an important share; but none can be unsound where I direct the helm."

3. Mr. Pitt, on the day after Mr. Sheridan's famous oration for the impeachment of Mr. Hastings in the House of Commons, after an equivocal *exordium* to an inconsistent speech, in which he mingled much praise with slight censure, gave his voice for the impeachment, on the ground, that, although it was reasonable to impose a fine on Cheyt-Sing, the Governor-general had fined him in too great a sum. We were all greatly surprised at this catching at a pretext for impeachment, when we reflected that it was to the friends and the personal magnanimity of Mr. Hastings, who scorned all compromise with his prosecutors,

cutors, that Mr. Pitt owed his station. Our wonder ceased when it was afterwards known that an intercepted letter had discovered a very natural design in a high quarter, to invest the late Governor-general with the management of the affairs of India. The first Lord of the Treasury, jealous of the great mind of Mr. Hastings, embraced a pretence for harassing, if not humbling, the man whom he considered as his rival, and veiled his hostile fears under the sacred name of justice.

Did not these notorious facts sufficiently prove the cunning and versatility of our present Prime Minister, I might mention other dextrous manœuvres of his, in order to prolong his own power, some of them even at the expence of freedom : His excise on tobacco ; his imposition of paltry and unproductive, but vexatious, taxes*, for the sake of extending his patronage ; his artifices on the occasion of the Regency Bill ; his in-

* For the collection of new taxes, he formed new Boards at the expence of a great part of their produce. For collecting the tax on pedlars, amounting only to 6000l., a Board was instituted at an annual expence of 1500l.

trôduction to places of power and trust of his own relations, and of young men devoted to his will, without regard to abilities or any of those circumstances that are wont to be considered, in all official arrangements, in a free kingdom. Under his banners, renagades, up-starts, fools, and madmen, came boldly forward, in important characters, on the political stage, and valiantly encountered those shouts of contempt that ever follow at the heels of dullness, and even of mediocrity, when it usurps the post of wisdom and virtue.

The Minister was unfettered in his operations by either the genius, the character, or the influence of his colleagues in office: and the grandeur of the Crown was magnified by the vileness of the instruments that performed its will. Unfortunate debtors, to the number of thousands, and tens of thousands, lie pining in gaols in every corner of the kingdom; the chicane of lawyers, and the perversion of laws, multiplied without end by multiplied taxes, more than supply the places of those who die in prison, or escape through non-payment of their groats*; cursed entails,

* There is a time when men are war-ridden, and a time when
C they

entails, the monopolization of land, and the immoderate extension of farms, leave the body of the country-people, the strength and support of the Nation, reduced from the situation of independent cultivators of the ground, to that of menial servants, and almost of slaves, to the lordly monopolizing farmer, without a ridge of land to feed a cow for giving milk to their children ; thousands of Highlanders, with their aged parents and infant children, are driven by the general conversion of land into sheep-walks, and other instances in which their kindred, but unnatural chiefs, shew that they have exchanged the generosity of feudal, for the spirit of mercantile and mercenary times, to seek refuge in foreign countries* : at the same time that vast tracts of land lie waste in the most populous counties of England as well

they are priest-ridden.—In the present age we are law-ridden. According to the present dilatory and expensive system of jurisprudence, in this country, the law, which ought to protect the people, is become a *nuisance* to society, an engine for enabling the rich to oppress the poor.

* On these two last, and other grievances, see the pathetic and impressive remonstrances of CAPTAIN NEWTE, in his late TOUR in England and Scotland, universally allowed to do him the greatest honour both as a Philosopher and a PATRIOT.

as Scotland, and even in the vicinity of London!—The Minister, with the greatest indifference, pursues his own little schemes of ambition: Makes new Lords; provides for relations and dependents; and drags poor seamen from their trading vessels, and from their families, to expose their limbs and their lives in war, equally impolitic and unnecessary, which he threatens with Russia and with Spain: While he amuses the nation with the absurd juggle of paying off the national debt, by borrowing from the public for the public, robbing Peter to pay Paul, giving with the one hand, and taking with the other; sedulous to conceal his want of capacity and of public virtue, by temporizing and by management, and by a laborous construction of clumsy edifices, built, however, such as they are, on plans, and with materials furnished by others.

Yet his whole deportment is marked by an arrogance which original genius needs not, and genuine patriotism neither needs nor knows how to assume. In speaking, he is harsh, unaccommodating, and sarcastical; labouring not so much to produce cordial con-

viction, as to gain a logical and pedantic victory : In listening to his adversaries, he attempts to mortify them by the superciliousness of his looks and gestures : Even in private conversation, when he deigns to observe the common modes of politeness, his egotism nauseates, and his utmost familiarity has the stiffness of condescension.—Such is the Minister and the man, who, at the expence of one part of the nation, deludes the whole into a false notion of the public revenue. He endeavours to trick us out of £.140,000 a-year ; and then exclaims, through the mouths of a thousand hawkers and hackney-writers, “ See how I have increased the public revenue ! ”

A. D. 1710. 9 Anne, cap. 22. During the reign of her late Majesty Queen Anne, a proposal was made for building fifty new churches in and about the cities of London and Westminster ; and in order to carry this pious intention into execution, a certain duty on all coals and culm, brought coast-ways into the port of London, was imposed for a limited time. From the 14th of May, 1716, to the 29th of September, 1716, at
 3 the

the rate of 2*s.* *per* chalder, or ton; and from the 28th of September, 1716, to the 28th of September, 1724, at the rate of 3*s.* *per* chalder, or ton; in order to be applied to the building of fifty new churches, and certain other purposes of a similar nature therein mentioned; and for no other use, intent, or purpose whatsoever. A. D. 1713. 1 Geo. I. cap. 23. This duty was farther continued, from the 27th of September, 1724, to the 28th of September, 1725, in order to provide habitations, and the means of maintaining the ministers of the said intended fifty new churches.

A. D. 1718. 5 Geo. I. cap. 9. Several considerable sums of money amounting, in the whole, to £.161,175 16*s.* 7*d.* were raised and issued for the buildings, &c. prescribed in former acts; but the charge of the said buildings, &c. already begun or performed, had been so excessive, that over and above the application of the said monies already issued, a great debt was owing to workmen and others for the same: and on the supposition, that the buildings, &c. should proceed and be carried on at the same excessive rates,

rates, the whole (though the produce far exceeded the original estimates made for building the said churches, &c.) it became evident, would be very deficient for those purposes, and might probably, at the end of the said terms, leave a considerable debt for work and other materials unprovided for. It was computed that the duty to be received between Lady-day, 1719, and the 28th of September, 1725, when the former acts would expire, might produce £.360,000. It was proposed, that the said duty should be continued for 32 years, from Lady-day, 1719, in order to raise the said sum of £.360,000, by annuity; and that a further sum of £.528,320 might also be raised, by such other yearly fund, or annuity, in order to make good the supply to be granted to his Majesty for that session of parliament. The said duties were, therefore, continued to the year 1751; and the several sums abovementioned, ordered to be raised thereon by separate annuities for 32 years, and the surplus reserved for the disposition of parliament.

A. D. 1719. 6 Geo. I. cap. 4. The said duties were made perpetual, subject however

ever to REDEMPTION by parliament, and the provisions of the former acts confirmed. The duties were made perpetual, purposely, to render the raising of the different sums mentioned, in the foregoing Act, 5 Geo. I. cap. 9. by sale of annuities to the South-Sea Company, of greater facility, and the security more certain.

A. D. 1726. 13 Geo. I. cap. 21. further charges the aforesaid duties with a debt of £.370,000 to make good the supply granted to his Majesty, for the service of that year, on the credit of the surplusses of the said duties; and directs, that the provisions made by the Acts, 5 Geo. I. cap. 9. and 6 Geo. I. cap. 4. shall not be altered, at which time the said duties shall be understood to be redeemed.

A. D. 1727. 1 Geo. 2. stat. 2. cap. 8. The Bank of England advanced the sum of £.1,750,000 in order to redeem all the former annuities and incumbrances on this duty, which were accordingly redeemed, and the surplus, after paying off the said incumbrances, was granted as a supply to his Majesty.

jefty. The duty, therefore, being relieved from all former incumbrances was by this act charged with an annuity of £.70,000 for ever, being at the rate of 4 *per cent.* to the Bank, in consideration of the above sum so advanced, subject however to redemption by parliament; the surplus of the duties, after payment of the annuity was reserved for the disposition of parliament; and, on repayment of the principal the annuity was to be wholly redeemed. It was also directed, that on payments being made, by instalments, of not less than £.500,000 each, so much of the said annuity should proportionably cease.

A. D. 1749. Act 23 Geo. II. cap. 1. reduces the said annuity of 4 *per cent.* from 25th December, 1750, to 3 and a-half *per cent.* until 25th December, 1757, and from that period to 3 *per cent.* This act also directs the surplus to be reserved as before directed in former acts, and confirms the clauses for redemption of the annuity, or part thereof, by instalments.

A. D. 1755. Act 28 Geo. II. cap. 22. applies the surplus of this duty, for last year, to
the

the service of the year 1755; and directs that the surplus shall in future be carried to the sinking fund.

A. D. 1779, a national impost of 5 *per cent.* on all former duties on coals was imposed.

A. D. 1782, an additional national impost of 5 *per cent.* was also imposed on all former duties on coals.

OBSERVATIONS.

THE 3s. duty on coals, as imposed by the 9 Anne, cap. 22, for a limited time, was to all intents and purposes, a local duty for building Fifty new Churches, &c. in certain situations within the district where the said duty was intended to operate, and for no other use, intent or purpose whatsoever, as the said act expressly declares; notwithstanding this, the acts 5 Geo. I. cap. 9. and

13 Geo. I. chap 21., charge this duty with two separate debts for the public use; one of £.528,320 and the other of £.370,000 which were unwarrantable impositions. By the subsequent act of the 1 Geo. II. stat. 2. cap. 8. all the debts and incumbrances chargeable on this duty, including the aforementioned debts charged upon it for the public use, were redeemed; the Bank of England having lent the sum of £.1,750,000 for that purpose, and for the further purpose of furnishing a supply granted to his Majesty for that year, in lieu of which the duty was made chargeable with an annuity of £.70,000 for ever, (subject, however, to redemption by parliament,) being after the rate of 4 *per cent.* on the aforesaid principal sum of £.1,750,000. Instead of fifty new churches having been built, as originally intended, only ten or twelve were really built. The expence of these, together with that of repairing other churches, &c. as directed by the original act, appears to have amounted to the sum of £.500,000 only. From the commencement of the duty in 1716 until the 24th of June 1728, when it was made applicable to the discharge of the annuity

nuity of £.70,000, payable to the Bank, the amount of duty received appears to have amounted to £.743,370, or thereabouts: a sum more than sufficient to discharge every incumbrance that appears to have been incurred on account of the churches which were actually built.

From the 24th of June, 1728, the tax has been *unnecessary, unjust, partial, and oppressive*. *Unnecessary*, because the purpose for which it was originally imposed had been fully answered, unless it was intended by its continuance to have coompleted the building of the fifty new churches, which has never since been thought of. *Unjust*, because no class of individuals ought to be loaded with more than their fair and equal proportion of the public burdens. *Partial*, because it falls on the individual consumers only, of coals purchased within the liberty of the port of London, a considerable proportion of whom, (I believe the majority,) as shall be shewn in its proper place, had no interest whatever in the original plan of the churches, and never have received, or could ever receive any benefit therefrom. *Oppressive*,

for the different reasons already enumerated ; and, above all, that it is a most grievous burden on the poor.

The quantities of coals and culm brought coastways into the port of London, between the 24th of June, 1728, when the amount payable to the Bank commenced, and the present day, Midsummer, 1792, amount to 37,009,834 chalders and tons, producing a revenue on the 3s. local duty, which, with the overcharges on the imports 1779 and 1782, amount, in the whole, to £.5,675,365. The whole of this enormous sum has been drawn from the pockets of the individuals already described, unjustly, and without any necessity. The local tax ought, therefore, to be immediately repealed, and the amount received since June, 1728, to be laid out in such public works as may be most beneficial to the districts where the duty in question has been paid ; for to return it into the pockets from which it was unjustly extorted is impossible.

In order to enable government, by the sale
of

of annuities to the amount of £.1,750,000 to provide for the public exigencies, a local duty on coals, in the port of London, originally imposed for the building of churches, after the expence incurred by that work as it had been carried on had been discharged, was continued. Of the justice, or constitutional legality of this continued impost, I shall, for the present, say nothing. I reason from the acts of parliament by which it was continued.

The act 1 Geo. II. stat. 2, cap. 8. charging this duty with the payment of the annuity of £.70,000, in consideration of the sum borrowed of the Bank, expressly directed that the said annuity should be subject to redemption by parliament, on payments being made of not less than £.500,000 each, that on every such payment a proportionable reduction should take place in the annuity, until by such repeated payments the whole annuity should cease; and it was at the same time directed, that the surplus of duty, after discharging the annuity, should be reserved for the disposition of parliament, in order to make the reductions of the annuity directed
by

by the act. In short, this act points out very clearly the mode by which the debt, annuity, and duty was to be redeemed, and the act 13 Geo. I. cap. 21. sect. 19. contains these express words : “ That from and after payment
 “ and discharge as well of the loans and ex-
 “ chequer bills to be created by this act, with
 “ all the interest, rate, and charges thereon,
 “ as of all former or other sums of money
 “ charged on the said impositions and duties
 “ on coals and culm, then, and not till then,
 “ the same impositions and duties shall be
 “ understood to be redeemed by parliament,
 “ and shall not be issued or applied to any
 “ other use, intent, or purpose whatsoever.
 “ Any provision in any former or other act
 “ or acts of parliament to the contrary not-
 “ withstanding.” It now remains to be shewn how and when those payments might have taken place, and, of course, when the duty ought to have been repealed.

The act 23 Geo. II. cap. 1. reduced the annuity after the 25th of December, 1750, from 4 to 3 and an half per cent., and after the 25th of December, 1757, to 3
per

per cent. ; by means of which the annuity increased so rapidly, that the fund was enabled to make a payment of £.500,000 in the year 1768, which would have reduced the annuity to £.37,500. A second payment might have been made in the year 1776, and the annuity reduced to £.22,500. A third payment might have been made in the year 1783, which would have reduced the annuity to £.7,500, and the remainder of the debt might have been paid in the year 1786, when the annuity would have been totally redeemed, at which time the duty also ought to have been repealed. ↗ See the Appendix.

No payments, however, have been made, nor any reduction taken place in the annuity. Yet, notwithstanding the loss arising from such neglect, the fund has been some time since enabled to discharge every debt and incumbrance, and leave a very considerable balance in the exchequer, as will appear by the following statement :

Amount

Amount of duty received since 24th June, 1728 £.5,691,395

Amount of annuity paid to the Bank during that

| | | | | | |
|------------------|---|---|---|---|-----------|
| period | - | - | - | - | 3,814,750 |
| | | | | | <hr/> |
| Surplus | - | - | | | 1,877,615 |
| Debt to the Bank | - | | | | 1,750,000 |
| | | | | | <hr/> |
| Balance | - | - | | | 127,615 |

It has now been clearly shewn, first, that this duty ought not to have been continued after the year 1728. Secondly, that, being continued, it was enabled to redeem every incumbrance upon it, in the year 1786, had the fund been properly managed agreeably to the directions of the act, 1 Geo. II. stat. 2. cap. 8.; and, lastly, that notwithstanding the mismanagement beforementioned, such has been the increase of surplus, that the whole debt may be now discharged, and a considerable balance remain to Government: after which no reasonable pretext can be shewn for the continuance of the duty.

This subject so extremely important to every consumer of coals, purchased at the port of London, was on the point of being

for ever buried in oblivion. At the time that the plan of consolidating the duties of Customs was in contemplation, a gentleman, eminently qualified to take a part in that intricate and important work, waited with an offer of his services on Mr. Pitt, by whom he was told, that should they be deemed necessary towards the completion of that object, he would send for him. The gentleman, whose services were not deemed necessary, when this public act was ushered into the world, discovered that many errors had been committed, and set seriously about a regular investigation of the whole consolidating system. In the course of his enquiries, he detected many gross blunders, errors, and omissions, occasioned, it is presumed, through the ignorance of those employed, in the general history and effect of the revenue system. A compleat subversion of that system, had been the consequence, in some instances; in others, where accumulated over-charges had been made in the collection of the separate duties, they were now confirmed by the consolidation; and where former over-charges had produced a fraction, another over-charge was added to raise the fraction to an integer.

AN ABSTRACT
OF THE
CONSOLIDATED COAL DUTIES
IN LONDON.

*STATEMENT of the Constituent Branches
of the Consolidated Duties on a Chaldron
of Coals.*

| | LONDON. | OUT PORT. |
|--|---|-----------|
| | DUTY. | DUTY. |
| | s. d. | s. d. |
| By 8 Anne, cap. 4. | 3 0 | 3 0 |
| By 9 Anne, cap. 6. | 2 0 | 2 0 |
| By 9 Anne, cap. 22, for churches, | 3 0 | 0 0 |
| Impost, 1779, of 5 per cent. | 0 4 $\frac{1}{2}$ ⁶ | 0 3 |
| Impost, 1782, of 5 per cent. | 0 4 $\frac{1}{2}$ ⁶ | 0 3 |
| | <hr/> | <hr/> |
| | 8 9 $\frac{1}{2}$ ² ₀ | 5 6 |
| Added, to raise the fraction to an integer | 2 ⁸ ₀ | 0 0 |
| | <hr/> | <hr/> |
| Duties by the Consolidation Act | 8 10 | 5 6 |

STATE-

*STATEMENT of the Constituent Branches
of the Consolidated Duties on a Chaldron
of Culm,*

| | LONDON. | OUT PORT. |
|--|-------------------------------------|---|
| | DUTY. | DUTY. |
| | s. d. | s. d. |
| By 8 Anne, cap. 4. | 0 7 $\frac{4}{8}$ | 0 7 $\frac{4}{8}$ |
| By 9 Anne, cap. 6. | 0 4 $\frac{16}{8}$ | 0 4 $\frac{16}{8}$ |
| By 9 Anne, cap. 22, for churches, | 3 0 | 0 0 |
| Impost, 1779, of 5 per cent. | 0 2 $\frac{8}{8}$ | 0 0 $\frac{12}{8}$ |
| Impost, 1782, of 5 per cent. | 0 2 $\frac{8}{8}$ | 0 0 $\frac{12}{8}$ |
| | <hr/> | <hr/> |
| Added, to raise the fraction to an integer | 4 4 $\frac{16}{8}$ $\frac{4}{8}$ | 1 1 $\frac{4}{8}$ 0 0 $\frac{16}{8}$ |
| | <hr/> | <hr/> |
| Duties by the Consolidated Act | 4 5 | 1 2 |

*STATEMENT of the Constituent Branches
of the Consolidated Duties on a Ton of
Coals,*

| | LONDON. | OUT PORT. |
|--|--------------------------------------|------------|
| | DUTY. | DUTY. |
| | s. d. | s. d. |
| By 8 Anne, cap. 4. | 2 0 | 2 0 |
| By 9 Anne, cap. 6. | 1 4 | 1 4 |
| By 9 Anne, cap. 22, for churches, | 3 0 | 0 0 |
| Impost, 1779, of 5 per cent. | 3 $\frac{16}{8}$ | 0 2 |
| Impost, 1782, of 5 per cent. | 3 $\frac{16}{8}$ | 0 2 |
| | <hr/> | <hr/> |
| Added, to raise the fraction to an integer | 6 11 $\frac{12}{8}$ $\frac{8}{8}$ | 3 8 0 0 |
| | <hr/> | <hr/> |
| Duties by the Consolidated Act | 7 0 | 3 8 |

It will be observed by the above statement, that the imposts 1779 and 1782 being charged on the local duty, as well as the national branches, together with the fraction added at consolidation, has increased the duty four-pence above what is paid at the out ports ; consequently an overcharge, which ought to be repealed with the other duty of three shillings imposed for the churches.

In many other instances, also, where duties intended originally not as objects of revenue, but of regulation, or to encourage some important branch of trade, had been imposed ; by the careless manner of classing them with others, purposely meant as subjects of public revenue, applicable to the discharge of some particular debt, the original purposes for which they were imposed were entirely subverted. In short, the innumerable errors of practice that had been accumulating from the first period of the imposition of Custom-duties, together with those super-added in the process of consolidation, were now sanctioned by law ; and the constituent parts of those consolidated duties being then repealed,

no channel remained through which those errors and over-charges might be detected. Of this system of consolidation the continuance of the local duty on coals was the consequence. As this was the only instance of a local duty being collected by the revenue officers, the singularity of the case must have struck the collectors, and the collectors and others concerned must have mentioned the circumstance to the Minister. He could not, therefore, be ignorant of the fact. But the same mode of collection that must have discovered the unfairness of lumping the coal duty with fundry public duties, enabled him to carry that unfair measure into execution. Had the duty been collected by officers appointed by the city of London, it could not have been so confounded.

It was fortunate for the Duke of Richmond, that his revenue arising from coals was not involved in the collection of the public customs : If it had, his Grace might probably have had occasion to return to the grand doctrine, in which he and Mr. Pitt

so cordially agreed before they came into power; the flagrant necessity of a constitutional reformation. But now, that it is only a great and a numerous body of individuals that is plundered, and that the Duke, besides his coal revenue, enjoys the power, patronage, and emoluments of office, all is well! and innovation is dangerous*!

I have observed, that Mr. Pitt must, in all probability, been informed of the locality of the coal duty, through the singularity of the mode in which it was collected. But if this escaped his observation before his consolidation act, he knew it soon after. The unfair step he had taken with regard to the coal duty, with other errors into which he had fallen, was clearly pointed out to him by a gentleman, who is now in possession of all the correspondence between him and the

* The writer of this is very sensible, that all animadversion is lost on a man who unites changeability with obstinacy, inconsistency of conduct with pretensions to public virtue, and insolent petulance of speech with the disgrace of suffering frequent and humiliating correction.

Minister on that subject. After sundry messages, that gentleman, at the particular desire of Mr. Pitt, signified by a letter of the 30th September, 1791, made a full communication to him of the several particulars relative to the discovery of the local coal duty, and at the same time pointed out to him the effects it would produce on the reports of the Committee of Finance, and also on his own financial statements. After some farther correspondence and communication on that subject, he was much surpris'd at an attempt entirely to shuffle off all farther enquiry, made by his private secretary in a letter to the gentleman, of the 26th October, 1791, in which he says, "Enquiry has been made in
" consequence of your communications, but
" it does not appear that any error has been
" committed by those who drew the consolidation bill, with regard to the duty on
" coals, consequently there is no foundation
" for the other parts of your statement."

The gentleman, in answer to this letter, wrote to him thus: "I did not mean
" to charge those who drew the bill with hav-

“ ing committed any errors, but insisted
 “ that the errors had been committed, and
 “ did exist ; and that it was of little conse-
 “ quence whether they originated with those
 “ who drew the bill, or with those who fur-
 “ nished the materials.” The gentleman, at
 the same time, pointed out the consequence
 that would follow any attempt to deny or
 evade the force of matters of fact. On the
 12th of November he received a letter from
 the secretary, denying the existence of those
 matters of fact. On the 16th of November
 he wrote on the subject to Mr. Pitt, and in
 his letter commented on the conduct of his
 secretary, at some length. To that letter he
 did not receive any answer, and his correspon-
 dence with the Minister dropped of course.

Mr. Pitt, on submitting the consolidation
 act to the House of Commons, prefaced the
 subject in a very pompous and declamatory
 speech, in which he said, “ That he had
 “ availed himself of every degree of ability
 “ and information the country could afford,
 “ in order to perfect the work.”

The truth of this assertion is completely refuted by what has already been observed. He did not avail himself of such sources of information, and these too proffered and pressed upon him, as might have prevented the commission of those gross errors already enumerated. He farther said, "That he had peculiar satisfaction to inform them, that this act, in all its parts, had been referred to the Board of Revenue, and that they had returned it stamped with their intire approbation." The approbation of the Revenue Board amounts to a mere nothing; as it is well known that they did not enter into the minutiae of consolidation, and could not judge whether any errors were contained in it or not. By thus laying a stress on the approbation of the Revenue Board, he dazzled the eyes of the House, persuading them, that the whole was a perfect work, notwithstanding that it involved the grossest errors. And, lastly, "he claimed the credit of the House for the no small share of *personal labour* he had bestowed upon it."

In proportion, therefore, to any merit that may result to him from its perfections, will also be the demerit of its defects.

Such, however, were the wonderful effects of this speech, that a right honorable gentleman who had uniformly been hostile to every measure of Mr. Pitt's, and who is more renowned for the richness of his fancy, than the sobriety of his judgment, or the accuracy of his computations, bestowed upon him the most extravagant encomiums. These two very distinguished characters, from some secret magnetic power not yet exactly ascertained, seem now drawing nearer to a bond of union, the repellant matter contained in each appearing daily to evaporate.

One great obstacle to the attainment of perfection in undertakings of such magnitude and complexity as the consolidation act, arises often from the neglect of practice in speculative men, and the ignorance and contempt of theory in mere practical men. Had a
thorough

thorough knowledge of theory and practice been combined in those who consolidated the duties, and no private restraints imposed on those persons so employed, the numerous mistakes and omissions, with their attendant evils which disgrace that work, would not have existed. The whole was, however, executed immediately under the eye of the Minister.

It must now appear evident, whatever has been the effect of those errors, either in regard to coals or other subjects, that Mr. Pitt was long since informed of them; yet has he taken any one step to rectify them? No, not one! On the contrary, by suffering their continuance and concealing the real truth, he has brought indelible discredit on his financial statements.

What follows, is an instance in point. Mr. Pitt's financial statements have been suspected of not containing either fairness or candour, and a member in each House of Parliament, both of them persons of eminent

and splendid abilities, and one of them not less renowned for his virtues than his abilities *, have uniformly said so, and pledged themselves to prove it, but have as constantly been prevented by an avoidance of the discussion. Mr. Pitt, however, in order to stamp some degree of credit on his manifold assertions, has had committees of the House of Commons, separately appointed to examine and report the state of the public income and expenditure, both present and what might be expected in future.

The first of these committees took place in the year 1786, and although the most respectable characters were appointed members of it, their report, in the sequel, turned out to be very incorrect, the future permanent expenditure being there much under-rated, not from any intention of that committee either to mistake or mislead, but by the Minister withholding such necessary informa-

* Lord Rawdon.

tion as he was well enabled to afford. The truth of this has been established by the most irrefragable evidence, both in and out of parliament. The next committee was appointed in the year 1791, when similar mistatements took place in over-rating the future permanent income. Over-rated undoubtedly! unless parliament shall, contrarily to every principle of justice and equity, continue to impose the local duty on coals. This duty, last year, produced about £.137,000, and was included in the account of the general receipt of consolidated coal duty. Mr. Pitt ought then to have informed the committee that this sum was produced from a local duty which had redeemed itself from the burdens imposed upon it, and could not be reckoned on in future, as it must and would be repealed. Had he stated these facts, which he was then perfectly enabled to do, whatever ignorance he might have pretended in the year 1786, the committee would not have included that sum in the permanent public income in future to be expected.

pected. He, however, flattered himself by imagining that the consolidation act had for ever precluded an investigation into truth, and the detection of this and other errors.

I shall now proceed to refute the principal objections that Mr. Pitt either does, in fact, or may urge in opposition to a repeal of this superannuated, this dead, and d—ned tax on coals.

1st. Mr. Pitt alledges that the citizens of London and Westminster have no claim to relief from this duty, because money had been raised upon it for national purposes, and that the surplus had been long applied to the public exigences by former ministers. I answer, if injustice was committed towards a particular class of citizens by former ministers or legislative bodies, that is not a reason why it should be committed still; on the contrary, the long-continued pressure of injustice is an argument why the odious burden should be taken off without farther delay.

delay. In equal and free governments oppression is not sanctioned by prescription. It is true, that when the first attempt was made to render that temporary coal tax chargeable with money raised for the public use, the city of London presented a petition against that stretch of power, and that their petition was rejected: What then? the citizens of those times ought to have persevered in asserting their just claims; and if they weakly abandoned the prosecution of claims common to them and their posterity, we, of the present times, when the rights of men are more generally understood, and stoutly maintained, think it proper to resume, and to insist on them. But farther, former ministers, for the continuance of the coal-duty, and for its application to purposes different from those of its original object, might have palliated their conduct by the plea of state-necessity. No such necessity now exists: We have a large surplus public revenue, and it is every year, every month, encreasing! Nor are former ministers chargeable with
the

the trick of attempting to seize an opportunity of confounding a local with a national tax, and burying it for ever so deep as to escape our grasp, and even our investigation. Yet Mr. Pitt, as if conscious that he might be detected, in order to screen himself from any suspicion of acting intentionally wrong, declared, on submitting the matter to parliament, " Far be it from my intention, necessary and indispensable as it is, to infringe in any degree the rights of Englishmen."

2d. Mr. Pitt alledges, that the surplusses which were left by all former acts to the disposal of parliament, were, in the year 1755 by 28 Geo. II. cap. 22. carried to the sinking fund, for discharging the national debts. I answer, this was neither more nor less than providing a fund for the redemption of those annuities which were a national debt, chargeable on the local duty on coals; and all this, too, in compliance with the spirit and the very letter of the statute that charged

charged those annuities on that duty, the provisions of which statute have never yet been repealed. According to the principles of our government, where the phraseology of laws is of doubtful interpretation, they ought to be interpreted according to equity, and the reasons of those laws, expressed in their preambles, or deducible from the circumstances of the times in which they were passed. But here, equity, reason, and the letter of the law concur to demonstrate, that a local and temporary tax, after it has served its original purpose, as far as it was thought expedient that it should be served, and also cleared completely those annuities with which, in circumstances of public necessity, it had been charged, ought now, in times of public prosperity, to be repealed.

3d. In opposition to the *superabundant* argument of which I have made use, drawn from the present public prosperity, Mr. Pitt will plead the propriety of forming a sinking fund, even at the expence of heavy taxes, for the payment of the national debt. Aye! there's

G

the

the rub. This is the stalking-horse on which our statesman rides in triumph through a thoughtless and gaping croud, to the summit of his ambition, that of keeping his present office. The in-efficiency, the absurdity, the pernicious tendency of that political SOPHISM of making the public both debtor and creditor, of taking out of one pocket and putting into another might be easily exposed, if it had not been done already, or if it were necessary in the present argument. The folly and the mischief of that delusive measure on which chiefly Mr. Pitt rests his claim to popular support and applause, have not been shewn or proved by that excellent citizen and patriot, whose authority has already been twice introduced in this pamphlet, but clearly and irrefragably demonstrated. CAPTAIN NEWTE, in his Tour in England and Scotland, has occasion to advert to the difficulty of preserving our competition in foreign markets against all those local advantages possessed by other manufacturing countries; especially in a period when the spirit of liberty and industry

is

is gaining ground in every part of Europe. He inews, " that the exercise of ingenious
 " or of laborious industry in large under-
 " takings, cannot have place without a
 " capital. That the sinking fund may be
 " considered as a capital laid out by
 " the nation at very low interest, instead
 " of being employed in trade and manufac-
 " tures. That besides the extremely low
 " interest and the immense returns of trade,
 " there is, in the sinking fund, the expence
 " of collection—over and above what may be
 " considered as an heavier expence, the mini-
 " sterial patronage attending that collection.
 " — — — The object of the sinking
 " fund is two-fold: The stability of public
 " credit, and the relief and ease of posterity.

" With regard to public credit, it will
 " never be shaken while we can pay the
 " interest of our debts, though we should
 " never diminish the principal: Even to-
 " wards the end of the American war, go-
 " vernment was able to borrow more money
 " than it wanted. Either our commerce

“ must increase, or it must decrease ; for it
 “ cannot be absolutely stationary. If it de-
 “ crease at all, it will decrease rapidly, and
 “ in that case all our paltry reductions of the
 “ public debt will avail nothing. But if
 “ our agriculture, manufactures, and com-
 “ merce shall increase, the very progress of
 “ time, without any sinking fund, would
 “ alleviate the national burden by an increase
 “ of revenue and of population on the one
 “ hand, and a depreciation in the value of
 “ money on the other. At the first establish-
 “ ment of a standing army, the pay of a
 “ common soldier, six-pence a-day, was cal-
 “ culated and fixed, on the principle that a
 “ soldier should be placed on the same footing
 “ with regard to income, with an ordinary
 “ mechanic, as a shoemaker, a taylor, &c.
 “ who, from 1633 to 1660, the period
 “ when the two oldest regiments were raised,
 “ earned *per diem*, on an average, six-pence.
 “ But an ordinary mechanic, at this day, in
 “ any part of the kingdom, can gain more
 “ than triple that sum ; and in the capital,
 “ and

“ and other places, more than six times.
“ The medium, therefore, is, that from the
“ period just mentioned to the present, the
“ value of money has decreased three-fourth
“ parts of its value. Now, as commerce con-
“ tinues, where it is prosperous, to increase in a
“ kind of geometrical proportion, the future
“ decrease in the value of money may be
“ expected to be extremely rapid: so rapid,
“ indeed, as to elude calculation.

“ Even if it were certain that a sinking
“ fund, though oppressive to the present race,
“ would nevertheless prove a blessing to pos-
“ terity, the question of the Irishman might
“ fairly be put, ‘ I pray you, what did ever
“ posterity do for us?’—‘ Sufficient for the
“ day is the evil thereof.’ But, in just cal-
“ culation, a sinking fund, squeezed out of
“ the people, is not a benefit, but a loss to
“ posterity. It transmits to our successors a
“ depreciated sum of money or capital,
“ instead of the fruits of the labour
“ which this capital would now purchase.

“ It

“ It is as if an English manufacturer should
 “ send to his friend in Tombuctoo, or Aca-
 “ pulco, guineas, or other golden coins, in-
 “ stead of British manufactures. It is, as
 “ if a landholder or farmer, instead of im-
 “ proving his estate or farm, should lock up,
 “ for the benefit of his grand-children, his
 “ guineas, crowns, and half-crowns, in his
 “ strong box. The conclusion to be drawn
 “ from all this reasoning, is, that we should
 “ let this weight of the public debt alone.
 “ It is a maxim in physics, that the *momentum*
 “ of bodies depends on the *quantum* of their
 “ velocity multiplied into that of their mat-
 “ ter. Dead pressure is next to nothing.
 “ This maxim holds, in some degree, in
 “ moral concerns. There is neither genius
 “ nor sound sense in harrassing the nation
 “ for the establishment of a sinking fund.
 “ It would be wise policy, instead of im-
 “ posing unnecessary burdens, to remove
 “ taxes, wherever their weight affects indus-
 “ try. If there be a surplus revenue after
 “ this, apply it in bounties, or in any way
 “ that

“ that may best promote general and
“ productive exertion. Be careful of one
“ thing, never to add to the national debt.
“ Let the supplies, even on new and great
“ emergencies, be raised boldly within the
“ year; from which this great advantage
“ would arise, that no administration could
“ carry on any project, whether of peace or
“ war, without the general concurrence of
“ the nation. It is not the debt already con-
“ tracted, however great, that is the evil we
“ have most reason to dread; but the ap-
“ titude of all Ministers to impose new taxes
“ on every subject, that we ought to watch
“ with a jealous eye. They lie in wait, on
“ various pretences, to catch that money
“ which, left as a capital in the hands of the
“ people, would serve as a spur to general
“ industry.”

The Captain illustrates the folly of excessive taxation, and of Mr. Pitt's sinking fund founded on excessive taxation, with equal felicity, at greater length. See Captain Newte's

Newte's Tour, page 128 for six pages downwards.

Queen Elizabeth was wont to say, that money was as good to her (meaning the executive government) in her subjects pocket's, as her own. Captain Newte shews that it would have been much better. As Great Britian has not yet arrived at the *ultimatum* of its improvability, the money employed in buying up stock FOR the PUBLIC, FROM the PUBLIC, would be, doubtless, more productive, if regard be had to the augmentation of the national stock, if it were left in the hands of industrious individuals, than drawn forth into the shape of a sinking fund, to the vexation of the labouring poor; and the discouragement of several branches of trade and manufacture.

It may seem impertinent to observe, that Captain Newte's reasoning has been allowed by the best judges to be perfectly convincing, and that it has made a very general impression.

sion *. But there are minds so modest, as to mistrust the operation of their own intellects,

* This might be proved by an enumeration of names distinguished by an happy union of talents with virtues ; but as any reference to private individuals might be deemed improper, I shall, in a public discussion, appeal to a public writer, or society of writers, in a Journal avowedly on the side of Mr. Pitt. In the Whitehall Evening Post, Sat. Feb. 4, 1792, we read in the abridgement of politics, “ It was a thing, though not
“ absolutely unprecedented, yet not a little uncommon, to
“ find the minister, at the opening of a session of parliament,
“ proclaiming the intention of the crown to give some ease
“ to the people by an alleviation of the heavy burden of taxes.
“ This conduct of Mr. Pitt is undoubtedly entitled to the
“ warmest approbation. This management, as has been clearly
“ demonstrated by an English gentleman, (Captain Newte,)
“ in the account which he has lately published of his Tour in
“ England and Scotland, is the simplest, the happiest, and the
“ surest mode of liquidating the national debt ; which is,
“ in fact, lessened by the gradual depreciation in the value
“ of money in a prospering state of commerce, through the
“ mere lapse of time ; and, also, by being divided among a
“ greater number of individuals, enabled, by means of industry relieved from the pressure of immoderate taxes, to
“ bear a part in its liquidation.”

The same paper, in the abridgment of politics, Sat. May 26, 1792, considers the “ erroneoufness of Mr. Pitt’s sinking fund
“ as a point on which all parties in this country appear to be
“ pretty generally agreed.” And agreeably to this opinion of Mr. Pitt’s sinking fund, the same political speculator, or speculators, in their paper of Sat. Dec. 31, say, “ With regard to
“ internal political œconomy, this, in the present philosophical age, and inviting conjuncture, should rise above the collo-

intellects, and to be diffident of their own sentiments, if these are not fortified and confirmed by the opinions of others.

If, however, notwithstanding all that has

“ *cation of taxes, and the distribution of offices and honours ; and*
 “ be extended to public rewards for public services and inven-
 “ tions ; to the cultivation of waste-lands ; the breaking of en-
 “ tails ; the reduction (as in the Austrian Netherlands) of
 “ immoderate farms, by which so many industrious and vir-
 “ tuous people are turned out of their possessions, and become
 “ in reality no better than slaves to the gentleman farmer ; the
 “ improvement of the fisheries ; the reduction of taxes where
 “ they lie heavy on industry and diminish population ; and,
 “ in general, by every regulation that may tend to alleviate
 “ the sufferings of the labouring poor, and promote the health,
 “ the numbers, the virtue, and the comfort of the people.
 “ With these advices to those that govern, (of which they
 “ stand greatly in need,) and good wishes to those that are go-
 “ verned, we close our political reflections and hints for the
 “ year 1791.” It is but justice to the paper here quoted, to
 observe, that though it professes an attachment to ministry,
 it sustains, in the weekly retrospect of politics, the character
 it has obtained, of plain sense and impartiality. The
 minister’s dereliction of former principles ; his folly in threat-
 ning and preparing for war with Russia ; his acting by tempo-
 rary expedients only, instead of great views ; the absurdity of
 ascribing to his genius what arises out of the circumstances of
 the times. These, with other truths, as well of matters of
 fact, palliated or passed over by the indiscriminating panegy-
 rists of Mr. Pitt, are allowed and noticed by the weekly poli-
 tician in the Whitehall Evening Post with equal propriety and
 dignity.

been

been urged; it should be contended, that a sinking fund drawn from the very vitals of industry is as advantageous to the nation at large, as it is subservient to the collusion which manifestly subsists between Mr. Pitt and the money-lenders, the people of London and Westminster, and of all the towns and villages on the Thames, still insist that a local and temporary tax is not to be perpetuated, sunk, and confounded with public revenue. —But,

4. I understand, that on this subject it is urged by the most confidential friends of the Minister, that the cities of London and Westminster are well enabled, from their great wealth, to bear more than their equal share of the public burdens; and that they ought to do so, as they receive great advantages unknown to other parts of the kingdom, being the emporium of all the public treasures, the residence of the Crown, Parliament, Courts of Law, public offices, theatres, and other places of amusement, and, in a word, the centre of all that is gay, splendid, and wealthy in the British empire.

If London and its neighbourhood be, in general, richer than the other parts of the kingdom, the price of labour and the expence of living is high in proportion. The wealth of London lays a tax on itself. Where there is a great flow of riches, a great concourse of opulent individuals, money goes but a short way. Is not house-rent, servant's wages, drefs, and all the great articles of household expence in the metropolis immoderately high? Because the price of labour and the expence of living is higher in London than elsewhere, are the inhabitants, from that circumstance enabled to bear an unequal share of the public burdens? If it be good reasoning to say, Because a man lives in London he ought to submit to an unequal tax on coals, it will be also good reasoning to say, that he ought to submit to an unequal tax on every thing. The whole system of finance and revenue will undergo a revolution, and the question with the legislature will not be *what* a man uses or consumes, but *where* he uses it. Substances, by this metaphysical management, will be exchanged for categories.

But

But is there in reality such an overflow of rich people in London? There is not a more undoubted fact, than that the British metropolis contains more poor, in proportion to its population, than the other parts of the kingdom. Nor is this great number of poor owing solely to the vices incident to a great capital. There are in the city of London, men who have many children, and who find it difficult to support their family, even with their utmost industry.

I shall now briefly state, for the information of my fellow citizens, the steps that have been taken towards a repeal of the coal tax, and the ways in which we have it in our power to enforce those steps, and to follow them up with others that shall surely lead on to the desired end.

The discovery relating to the continued imposition of the local duty on coals was communicated on the 13th of April, 1791, to the Committee of Controul over the Coal and Corn Meters for the City of London, through the medium of Mr. Alderman Skinner,

ner, whose patriotic vigilance, whose steady and firm zeal in the cause of his country, and particularly the City of London, are above my praise. The Committee submitted the whole of the communication that had been made to them on that subject, with a case annexed, to Mr. Serjeant Adair, Sir John William Rose, the City Recorder, and Mr. Silvester, the Common Serjeant, for their opinions, how far it would be adviseable for the City of London to apply by petition to the Legislature for redress.

It will be proper here to remark, that, at this period, from not adverting to the reductions which took place in the annuity in the years 1750 and 1757, it appeared, that the surplus had only amounted to £. 1,012,701, together with the over-charges on the imports 1779 and 1782. The opinion of counsel was requested, therefore, only as to the propriety of applying the surplus to the reduction in part of the annuity, and of having a proportionate reduction in the duty in time to come, as a correction of the over-charges which

which had separately amounted to £. 120,000, and that those over-charges might be applied, to defray the expence of such public works as might be carrying on, in behalf of those on whom the surcharges had been made.

The counsel, after having the case before them more than six months, delivered their opinion; that the duty had been originally imposed for local purposes, and the surplusses of it directed to be kept apart, subject (after the re-payment of the £. 1,750,000 advanced by the Bank) to the future disposal of Parliament; but that the Minister had, by the operation of the Consolidation Act, taken possession of that surplus, and had thrown it together with the future produce into the consolidated fund, applicable to the general services of the State; that, as to the application to Parliament being adviseable, it appeared rather a question of *propriety* and *expedience* than of *law*, on which they would not pretend to give any decided opinion; but that they certainly saw no legal bar in
the

the way of such application. They further admit the equitable claim that persons affected by the local duty have to redress ; but seem to doubt whether such an application would have much prospect of success. Thus stands the opinion of counsel, which is clearly in favour of the case. Their suggestion of the doubtfulness of eventual success to this measure, must have arisen from a conviction that the Minister, leading, as he certainly does, a majority in Parliament, would set his face against it.

March 28, 1792. The Committee having received this opinion, and at the same time obtained a more minute and accurate state of the fund, by substituting the true annuity under the reductions that had taken place instead of the former gross calculations, by which it appeared that the surplus was sufficient to discharge the whole debt, and also leave a considerable balance, laid the whole before the Lord Mayor, Aldermen, and Common Council ; and observed, that the
Act

Act 13 Geo. I. cap. 21. sect. 19. having said, "That after the whole debt is paid, the duty shall be understood to be redeemed;" that both law and equity were now in favour of the proposed application for the total repeal of the duty; they therefore did not conceive any new opinion would be necessary, as the case appeared perfectly intelligible, and the Counsel had already declared their opinion, that there was no legal bar in the way of such application.

May 16, 1792. The Common Council, having taken the subject into consideration, directed that a petition praying for the repeal of the local duty, should be laid before Parliament, and ordered the Sheriffs to present the same, which they accordingly did on the following day at the Bar of the House of Commons. The petition was immediately, on the motion of Alderman Sir Watkin Lewes, one of the City Members, ordered] to lie on the table.

The matter being now fairly before Parliament, it was the duty of Sir Watkin, or some other of the City Members, to have immediately moved for the necessary papers relating to the Fund, preparatory to the motion for the repeal of the duty. But did any of those Gentlemen do so? No! On the contrary, Mr. Alderman Watson shewed a disinclination to take any active part at all in the business, by saying that the matter had been long ago settled past redemption, the surplus having been already appropriated to some other purpose. Not the least notice was, therefore, taken of the business until the 24th May, when a conference with Mr. Pitt, having been previously planned by Sir Watkin Lewes, Mr. Alderman Watson, and Mr. Alderman Curtis, these Gentlemen, without any orders from the Common Council, waited on him in order to learn his sentiments. Mr. Pitt informed them that he was not prepared to give an answer, but would turn his attention immediately to the subject, and that they should hear farther from him in the course of the ensuing week. This answer of Mr. Pitt's,

was evidently calculated to protract the enquiry, by throwing it over to another Session of Parliament : For, by this delay, the Session would be so far advanced as to preclude the possibility of the matter being discussed at so late a period.

On the 5th of June, Mr. Alderman Curtis, to the surprise of every body who anxiously expected other measures to be pursued, gave notice that he would, early in the next Session of Parliament, make some motion relative to the local duty on Coals. Sir Watkin Lewes, I think, was rather distanced in this race for popularity by his colleague, who thus deprived him of the *credit* of that notice : For he would naturally expect the principal lead to be given to him, as senior member for the city, and as having made the original motion in regard to the petition.

On the 9th of June, another meeting took place, by appointment, at Downing-Street, between the abovementioned gentlemen and Mr. Pitt, when he informed them that he

had all along considered the duty as a national one applicable to national purposes, in which case they could not expect any redress; and in order to strengthen this opinion, he delivered to them a paper containing some garbled extracts from a few of the statutes which relate to this subject.

On the 14th of June the Parliament was prorogued, and, consequently, all hopes of relief from the local duty cut off until another year.

On the 19th of June a Common Council was summoned, and previously to its meeting Mr. Alderman Curtis came down, as he himself declared, for the express purpose of submitting Mr. Pitt's paper to the council: Finding, however, that this paper, which had been the production of a conference not sought for on the part of the City, would reflect no kind of credit on those who had procured it, he happily recollected some pressing business that required his immediate attendance elsewhere, and left Sir Watkin Lewes to stand

stand the brunt of this ungracious task ; and this *poor Knight was a second time made the dupe of his brother Alderman's superior sagacity.*

Sir Watkin, however, after some prefatory address, proposed that the paper should be received, which was immediately opposed by Mr. Alderman Skinner, unless another paper in his hand, with which he had been previously furnished, with a complete refutation of Mr. Pitt's, should also be received. This seemed to threaten some debate ; when Mr. Thorpe observed, that the matter might be very easily settled, and desired that the minutes of a former meeting, which related to this subject, might be read. They were accordingly read, and it appeared that the council had only directed a petition to be presented to Parliament by the hands of their Sheriffs. The Sheriffs were called in, to say, whether they had complied with this order ; and they having answered in the affirmative, Mr. Thorpe then said, that it would be inconsistent

sistent with their dignity to hold any subordinate correspondence with the Minister; and as they had not given any instructions to their representatives to act as they had done, he moved that Mr. Pitt's paper might be rejected, which was resolved unanimously, and that no notice of this transaction should be taken in the minutes. Thus the Downing-Street conferences were consigned to merited disgrace. Mr. Alderman Watson, perceiving the just indignation with which the court treated this communication, begged them not to consider the paper as Mr. Pitt's answer. I would beg leave, then, to ask the worthy Alderman in what other light it is to be considered, or what Mr. Pitt meant by sending it to Guildhall?

Permit me now, countrymen and fellow-citizens, before I conclude this address, to entreat that you will not lose sight of your interest, but pursue it with unremitting vigilance and ardour. A reduction of five shillings per chaldron of coals is no trifling consideration

to

to any man : To some it is a saving of great magnitude. The sum collected, in the whole, from the coal tax, is from six to seven millions sterling. Of that sum only £.500,000 have been expended on that local purpose for which that local tax on coals was originally laid. We have already borne six millions more than our just share of the public expences. They wish to keep the annual burden of £.137,000; a sum which is rapidly increasng every year, firmly, and immoveably fixed upon our backs; but we will be great asses indeed if we do not kick, and wince, and bite till we get rid of it. But you will perhaps say, what can we do? we must trust those matters to our parliament-men.—Don't trust too much to your parliament-men! You have, in the very matter in hand, a recent and memorable proof how ready members of Parliament, who do not rise in fortune, sense, or patriotic virtue, above some of our present city members, are, to collude with the executive government, and to sacrifice the public good to ministerial

ministerial favour. Neither trust much to the honesty of lawyers ; of whom, though I must speak cautiously, and though they be the grand nursery of our modern nobility, I will be bold to say, that there is not, in general, such a slippery class of men, in my opinion, upon the face of God's earth ! Look sharp even after the counsel you employ,

If you should be called to exercise your rights of election to Parliament, you will have an opportunity of shewing how near that object is to your heart, and how much all who would openly oppose, or secretly shuffle it off, are objects of your distrust, not to say resentment. But if you should not be in possession of the direct means of influencing elections by a vote, you may have influence with some that have. The persons to whom a repeal of the coal tax would be a considerable saving, united by a common cause, would form a very numerous and powerful party. For not only would this party comprehend the usual inhabitants
of

of London and Westminster, and the towns and villages lying towards the Thames, but all those noblemen, gentlemen, and ladies, who come from all parts of the kingdom to reside in London, in that season when coals are most wanted. Let the attention of this party, or the generality of them, be but duly awakened to their interests and rights, and their determinations to claim these be fixed and resolute: And there is not a doubt, but, in one way or other, they will, with the advantage of justice and sound policy on their side, communicate their sentiments and wishes to the heart and the head of the British empire. For I am not of opinion, with Mr. Pitt, and the Duke of Richmond, and Lord Sidney, &c. that there is no good to be expected until we have a reformation of parliament. In all great cases, where large bodies of the people are united in opinion and will, and their pulse beats high, their sentiments flow with sufficient rapidity to the public councils through the old, dirty channels; the strength of the current

rent sweeping collected mire and other impediments before it.

The continued appropriation of the COAL TAX to other purposes than that for which it was originally imposed, is not only a species of sacrilege, but a heavy act of oppression. We ought, therefore, *tanquam pro ARIS et FOCIS*, strenuously to contend for its abolition.

